# BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

**BYRON SULLIVAN** 

v.

Respondent:

ARAPAHOE COUNTY BOARD OF EQUALIZATION

#### ORDER ON STIPULATION

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

### FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.:

034770402

Category: Valuation/Protest Appeal

Property Type: Vacant Land

Docket Number: 66026

- 2. Petitioner is protesting the 2015 actual value of the subject property.
- 3. The parties agreed that the 2015 actual value of the subject property should be reduced to:

Total Value: \$6,468

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

## **ORDER:**

Respondent is ordered to reduce the 2015 actual value of the subject property, as set forth above.

The Arapahoe County Assessor is directed to change his/her records accordingly.

# DATED AND MAILED this 18th day of March 2016.

#### **BOARD OF ASSESSMENT APPEALS**

Diane M. DeVries

Sura a Baumbach

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Gordana Katardzic



# BOARD OF ASSESSMENT APPEALS

STATE OF COLORADO DOCKET NUMBER 66026 STATE OF COLORADO BD OF ASSESSMENT APPEALS

STIPULATION as To Tax Years 2015/2016 Actual Value -8 AM 9: 50

DORIS M. SULLIVAN AND BYRON J. SULLIVAN,

Petitioners.

VS.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation regarding tax years 2015/2016 valuation of the property listed in this Petition and jointly moves the Board of Assessment Appeals to enter its Order based on this stipulation. Conference calls with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as **VACANT LAND** and described as follows: **38912 East Wesley Avenue**, County Schedule Number: **1979-00-00-503**.

A brief narrative as to why the reduction was made: This property was purchased June 2014 by the adjacent property owner. The County gives the property owner two (2) years to maintain the agriculture classification before the classification is changed to vacant land. Former County employee Al Torres changed the property to vacant land for 2015, not giving the owners a two-year grace period. County appraiser, Karen Hart, has been in contact with the property owner and did an inspection on October 30, 2015. At that time, a portion of the property was newly fenced and there were two cow/calf pairs grazing on the property. The cattle were purchased by the property owner. Karen Hart recommends that the property be returned to an **agriculture classification**.

The parties have agreed that the 2015/2016 actual value of the subject property should be reduced as follows and the classification changed from vacant land to agriculture:

ORIGINAL VALUE		<b>NEW VALUE</b>	
2015/2016		2015/2016	
Land	\$210,250	Land	\$6,468
Improvements	\$4,292	Improvements	\$0
Personal	\$	Personal	\$
Total	\$214,542	Total	\$6,468

The valuation, as established above, shall be binding only with respect to the tax years 2015/2016. This valuation, as established above, is for purposes of settlement only and does not reflect an appraised value. Respondent reserves the right to account for any value added or subtracted by any "unusual conditions" (as defined in and limited by C.R.S. § 39-1-104(11)(b)(I)) that may have occurred between 1/1/2015 and 1/1/2016 Petitioner does not waive the right to dispute any value added or subtracted by any "unusual condition" so accounted for by the Assessor.

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled. Petitioners agree to waive the right to any further appeal for the assessment year covered by this Stipulation.

DATED the Stay of FEBRUARY

201

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